

Supplemental Law Enforcement Services Fund Annual Report

Automated Reporting Instructions



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Introduction

Government Code Sections 30061-30065 establish the authority for the Supplemental Law Enforcement program, also known as the state COPS grant. These statutes:

- require that each county and city receiving Supplemental Law Enforcement Services Fund (SLESF) moneys deposit the funds in a SLESF fund created for that purpose;
- give a detailed allocation formula for local government use;
- set parameters for use of SLESF moneys;
- create a Supplemental Law Enforcement Oversight Committee (SLEOC) in each county;
- require an annual report to be filed with the State Controller in a standardized format; and
- require recipient entities to remit all SLESF moneys not spent or encumbered within the time periods.

These instructions will serve as a guide in completing the annual report required to be submitted to the State Controller on or before October 15, following the fiscal year end.

The annual report has been designed to report the revenues, expenditures, remittances, and encumbrances of the SLESF moneys and to report the number of full-time-equivalent front line law enforcement positions funded with SLESF moneys.

The instructions on the following pages provide a step-by-step guide through the automated reporting process.

Filing via Internet

The SLESF automated program is now available through the Internet at **<http://www.sco.ca.gov/ard/local/locrep/slesf/>**. You may download the automated program, complete the report and electronically transmit the report via File Transfer Protocol (FTP) through the Internet. The instructions on the following pages provide a step-by-step guide through the automated reporting process and electronic filing of the report.

Filing via Automated Diskette

Counties who cannot download the automated reporting program from the Internet site may still file using the automated reporting program by calling (916) 324-4074, and requesting the diskette package. This package includes the following materials needed to file using the automated reporting program:

- Automated Reporting Program Diskette
- Automated Reporting Instructions
- Return Diskette Mailer

Equipment Required

The minimum requirements to use the automated reporting program are:

- An IBM (or compatible) computer, preferably with a hard drive
- 640K of memory with no memory resident programs
- One 3-1/2" high density floppy disk drive
- PC-DOS or MS-DOS, version 3.3 or higher (able to run an .exe file)
- A printer

For assistance, please call Sam Au of the Local Government Reporting Section at (916) 324-4074.

Installing the Software

There are two ways to install the software provided:

1. Downloading via the Internet
2. Using the diskette package with Windows 95, 98, 2000, or NT operating systems

Using the Internet

The SLESF automated reporting program provided by the State Controller's Office is available through the Internet at <http://www.sco.ca.gov/ard/local/locrep/slesf/>

1. Download the program by clicking on the **Supplemental Law Enforcement Services Fund Reporting Program** link.
2. Download following the browser's instructions. (**Please be sure to note where this file is placed when downloading**).

Using either File Manager or Windows Explorer, as appropriate, locate the downloaded file named **SLESFZIP.EXE** and double-click it. This is a self-extracting file that will install all necessary files to a directory called **C:\Slesf_01**. Please do not change this directory. Select Unzip, leaving the default directory in place. The program will indicate "files unzipped successfully." Select OK, and close the dialogue box.

Using the Diskette Package

1. Insert the diskette into the "A:\\" floppy drive.
2. Using Windows Explorer, locate and double click the "SLESFZIP.EXE" file located on the "A:\\" drive.
3. Click on "Unzip". The executable will Unzip and copy all program files to the **C:\Slesf_01** directory automatically. Click OK and close WinZip screen.
4. Locate and open "C:\Slesf_01" directory.
5. To launch the application, locate and double click on the file entitled "SLESF_01.EXE".

Filing the Report

Filing electronically via File Transfer Protocol (FTP) or mailing the completed diskette:

Note: The summary page must be signed and mailed to the State Controller's Office at the address below to satisfy the filing requirements.

Mailing Address:

Office of the State Controller
Division of Accounting and Reporting
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250-5875

Filing via File Transfer

The SLESF report may be electronically transmitted to the State

Protocol

Controller's Office via File Transfer Protocol (FTP) using an Internet Browser, such as Internet Explorer, Netscape, etc. The following are instructions for the FTP process.

1. When ready to electronically transmit data files to the State Controller's Office via FTP, connect to the Internet.
2. Type in the URL address shown on the reporting alert letter you received from the State Controller's Office.
3. Once the web page is open, locate the .BWB file in the **C:\Slesf_01** directory using Windows Explorer. The file will begin with "CO", will include your agency's identification number (01-58), the report's fiscal year, and will have a .BWB extension. Right mouse click on the file, and select "Copy". Click on the web page as opened above, right mouse click on the page, and select "Paste". Your file will be copied to the FTP site. Alternatively, you may "drag-and-drop" the file (s) from Windows Explorer to this web page. Once transferred, you will be able to see that the file exists on the site. Do not attempt to delete, move or open any of these files. Access to this area is restricted to viewing the list of files, and adding a new file. Duplicate files cannot be placed on the FTP site. If you need to resubmit a report, the FTP site is "swept clean" twice daily. After the site is swept, you may resubmit a revised report, if necessary. AOL users must utilize the FTP program within AOL, as AOL will not allow the drag-and-drop feature outlined above.

Filing on Diskette

Locate the output data file in the **C:\Slesf_01** directory using Windows Explorer. The file will begin with "CO", will include your agency's identification number (01-58), the report's fiscal year, and will have a .BWB extension. With a blank formatted diskette in your A:drive, drag-and-drop the output data file from the **C:\Slesf_01** directory to the diskette.

Mail the diskette containing the completed report, along with the signed copy of the summary page.

SLESF REPORTING PROGRAM (BALER)

This section of the instructions provides information on the layout of the reporting program. A later section (Line-by-Line Instructions) defines what information goes in which column and row.

Starting the Program

Begin the program by selecting **C:\Slesf_01** and double clicking on the **SLESF_01.EXE** file. The program displays the Oversight Committee Summary page and activates the entry macro.

To allow viewing of the categories throughout all phases of data input, simply select the split screen option under the menu screen entitled Window. The split screen may be adjusted by dragging the scroll bar to the location desired.

There should be three teal-colored billboards on the screen. The top left billboard states that the entry macro is being used, and instructs how to turn the macro off. The billboard on the right instructs how to print reports. The billboard directly below these defines the function keys. The function key movements are as follows:

- F6 = Summary page
- F7 = District Attorney page
- F8 = Cities page
- F9 = Special Districts page
- F11 = Form page
- F12 = SLEOC page

To turn the entry macro off, press the “CTRL” and “R” keys simultaneously. This permits movement around the spreadsheet at will. When the entry macro is turned off, the mouse can be used to click on the desired tab. When the entry macro is off, the cursor must be moved using the mouse or arrow keys. Turn the macro back on by simply pressing the “CTRL” and “A” keys simultaneously.

Please be aware that information can only be entered in the blue colored text fields. Also, the entry macro allows movement only to cells containing blue colored text, and requires the use of the function keys to move through the spreadsheet pages.

Oversight Committee Summary Page

Everytime the SLESF reporting program is opened, the file **SLESF.BWB** is automatically opened. For this reason, the first step to be taken is to name and save the file. This will allow you to always begin with a blank spreadsheet, **SLESF.BWB**, when beginning a new fiscal year.

Save the file starting with “CO,” the agency’s identification number (XX), and the reporting fiscal year (YYYY), **COXXXXXX.BWB**.

For example, Yuba County would save the file as:
CO580102.BWB for the 2001-02 fiscal year.

Use File|Open to access a previously saved file.

When opening the program or a file, the cursor defaults to the cell in the Oversight Committee Summary page containing the word “County” in blue. Enter the county name. The program replaces “County” with the entered county name and places that county name on all the other pages automatically. The same process occurs when the fiscal year ended date is entered on the Oversight Committee Summary page.

The Oversight Committee Summary page consolidates all the other spreadsheet page totals into one final summary report that requires the signature of both the county auditor and the oversight committee chair. The Jails/Department of Corrections and the Sheriff information can be filled in directly on the oversight committee summary, also represented with the blue font.

Please note that all Juvenile Justice Program information should be reported directly to the California Board of Corrections and should not be entered on the SLESF report.

District Attorney Page

All the information for the district attorney’s office should be entered on this spreadsheet page. (Additional columns entitled City Prosecutor, are provided for use by Los Angeles, Orange, and San Diego counties only.)

Cities Page

All the information for cities should be entered on this spreadsheet page. City names should be entered as column headings with the income and expenditure information entered below.

Special Districts Page

All the information for special districts should be entered on this spreadsheet page.

Form Page

This form is provided in the program to aid you in collecting the necessary information from cities.

SLEOC Page

This form serves to update the State Controller's Office's information regarding the members of the SLEOC and the county name, address, and contact person responsible for compiling the SLESF Report.

Line-by-Line Instructions

The following section instructs, on a line-by-line basis, what information should be reported on what lines.

Beginning Fund Balance

The Beginning Fund Balance line must be the same as the prior fiscal year's Ending Fund Balance line on the SLESF report.

Prior Year Adjustments

Enter any adjustments made to the ending fund balance reported in last year's report due to changes made after filing the SLESF report. Amounts entered as Prior Year Adjustments should be explained in a cover letter when the report is submitted to the State Controller's Office.

Prior Year Encumbrance Reversals

The Prior Year Encumbrance Reversals line equals the amount of SLESF funds encumbered in the prior year.

Restated Beginning Fund Balance

The Restated Beginning Fund Balance line sums the Beginning Fund Balance line, Prior Year Adjustments line, and Prior Year Encumbrance Reversals line. This number should equal the cash available as of July 1 of the reporting year.

Revenues:**State Funding**

The State Funding line includes only the amount paid to the county from the State Controller's Office. GC§ 30061 requires the county auditor to allocate the county's SLESF moneys as follows:

- 5.15% to Jails/Department of Corrections;
- 5.15% to the District Attorney; and
- 39.70% is split between the County, Cities, and applicable Special Districts according to their populations as estimated in the most recent January estimate done by the population research unit of the Department of Finance.
- 50.00% to the county or city to implement a comprehensive multiagency juvenile justice plan.

Although funding for the newly created juvenile justice program is deposited in each county's SLESF, revenues and expenditures for the juvenile justice program should be reported directly to the California Board of Corrections as specified in GC§ 30061. The California Board of Corrections will report all juvenile justice program data to the Legislature.

SLESF moneys received must be spent or encumbered by June 30, of the following fiscal year. For example, if you receive your allocation on September 1, 2001, these moneys must be spent or encumbered, by June 30, 2003.

Note: Do not net the administrative overhead expenditure against the gross state funding allocation amounts. Administrative overhead must be reported separately in the applicable column and expenditure line.

Interest Revenue

The Interest Revenue line includes the interest earned in the SLESF Fund at the county and city levels.

Other Revenue

Amounts entered on the Other Revenue line should be explained in a cover letter when filing with the State Controller's Office.

The Other Revenue line can be used for general fund transfers to cover shortages only if, in the following fiscal year, the SLESF allocation pays the general fund back.

For example, if the general fund transfers \$15,000 to the SLESF fund to keep the fund from having a negative balance in fiscal year 2000-01, this \$15,000 should be put on the Other Revenue line of the 2000-01 SLESF report as long as a corresponding <\$15,000> entry is included on the Other Revenue line of the 2001-02 SLESF report.

If the general fund transfer will not be reimbursed, then the transfer and applicable expenditures must be excluded from the SLESF report.

Total Revenue

The Total Revenue line sums State Funding, Interest Revenue, and Other Revenue.

Expenditures:

Salaries and Benefits

GC§ 30062, paragraph (a) says “These moneys shall supplement existing services, and shall not be used to supplant, any existing funding for law enforcement services.” Therefore, the Salaries and Benefits line includes allowable expenditures as determined by the oversight committee of each county.

All entries on the Salaries and Benefits line must have a corresponding entry in the statistical data area.

Services and Supplies

The Services and Supplies line includes all allowable expenditures other than Salaries and Benefits, Equipment, and Administrative Overhead. Do not include any Encumbrance information on this line.

Equipment

The Equipment line includes all equipment purchases. A detail of the equipment purchased is not needed for this report. Do not include any Encumbrance information on this line.

Administrative Overhead

The Administrative Overhead line is either the actual overhead cost or ½% of the State Funding amount, whichever is less.

Administrative overhead can only be charged by the agency administering the moneys in the county or the city SLESF.

For example, the County can charge administrative overhead for administering the SLESF for the Jails/Department of Corrections, District Attorney, Sheriff, and Special Districts, but must allocate the appropriate amount of overhead to the applicable columns in the report.

The administrative overhead charged to each column may not exceed ½% of the State Funding amount found in that column and must be shown on the Administrative Overhead line only.

Total Expenditures

The Total Expenditures line sums Salaries and Benefits, Services and Supplies, Equipment, and Administrative Overhead.

Reverted Moneys

The Reverted Moneys line is the amount of SLESF moneys that were remitted to the State General Fund because the moneys were:

- not spent or encumbered by June 30 of the following fiscal year
- encumbered as of June 30 but the encumbrance was subsequently cancelled; or
- encumbered as of June 30 but not liquidated within two years.

The remittance form to remit reverted moneys to the State Controller's Office is available on the Internet at

<http://www.sco.ca.gov/ard/local/locrep/>

Note: A copy of this remittance form should also be mailed to the California Board of Corrections when moneys are remitted for the Juvenile Justice program funding. All other information pertaining to the Juvenile Justice Program information should be reported directly to the California Board of Corrections and not included in the SLESF report. Moneys that revert are immediately due and payable to the State Controller's Office for deposit to the General Fund.

Encumbrances:

Definition

An encumbrance requires a commitment by the recipient entity prior to the end of the fiscal year and that the commitment or transaction be completed within an encumbrance liquidation period of two years. Encumbrances, as defined in *Governmental Accounting, Auditing, and Financial Reporting* published by the Government Finance Officers Association, are defined as commitments related to unperformed (executory) contracts for goods and services.

Salaries and Benefits, and Administrative Overhead costs do not qualify as encumbrances.

Services and Supplies

The Services and Supplies line in the Encumbrance section includes the encumbered amount of services and supplies. A detailed list of the services and supplies purchased is not needed for this report, but should be maintained at the local level.

Equipment

The Equipment line in the Encumbrance section, includes all allowable encumbrances for equipment purchases. A detailed list of the equipment purchased is not needed for this report, but should be maintained at the local level.

Net Change in Fund Balance

The Net Change in Fund Balance line sums the Prior Year Adjustment line, the Prior Year Encumbrance Reversals line, and the Total Revenue line, less the Total Expenditures line, the Reverted Moneys line, and the Total Encumbrances, Current Year line.

Ending Fund Balance

The Ending Fund Balance sums the Restated Beginning Fund Balance line and the Total Revenues line, less the Total Expenditure line, the Reverted Moneys line, and the Total Encumbrances, Current Year line.

Note: The Ending Fund Balance line must equal the Beginning Fund Balance line in the next fiscal year's SLESF report.

Statistical Data

The statistical data section is included to inform the Governor and the Legislature of the number of supplemental front-line positions financed by the appropriations and, likewise, the supplemental front line positions that would be lost if the appropriations were discontinued. Therefore, this section has a direct relationship to the salaries and benefits line in the expenditure section. For this purpose, all positions should be listed at full time equivalents (FTE). If a specific column has an entry on the salaries and benefits line, it must have a corresponding entry in the statistical data section.

Example 1:

SLESF moneys are used by a county to hire three sworn officers, 100% state funded, on April 1, 2002. They would be recorded in fiscal year 2001-02 as:

$3 \text{ positions} \times (3 \text{ months}/12 \text{ months}) \times 100\% \text{ State Funding} = 0.75 \text{ FTE.}$

Should those same three sworn officers continue to work through fiscal year 2002-03 the charge would be:

$3 \text{ positions} \times (12 \text{ months}/12 \text{ months}) \times 100\% \text{ State Funding} = 3.00 \text{ FTE.}$

Example 2:

If the same three officers in the prior example were funded 80% from federal grant moneys and 20% from state funding (SLESF). The results for fiscal years ending June 30, 2001, and 2002, respectively, would be:

$3 \text{ positions} \times (3 \text{ months}/12 \text{ months}) \times 20\% \text{ State Funding} = 0.15 \text{ FTE.}$

$3 \text{ positions} \times (12 \text{ months}/12 \text{ months}) \times 20\% \text{ State Funding} = 0.60 \text{ FTE.}$

Note: Federal funds are not to be reported on the SLESF report, only SLESF funding, interest earned on SLESF moneys, subsequent expenditures, and SLESF encumbrances are reported on the SLESF report.

GC§ 30062 states that the intention of the SLESF moneys is to supplement, not supplant, law enforcement moneys. If the funds are used to supplement law enforcement by paying overtime to existing employees, the FTE should be calculated based on an average cost of the positions included in the overtime, without an adjustment for time and a half.

For example, \$185,000.00 is listed on the salaries and benefits line in the county column. All of this is due to allowable sworn officer overtime. The average salaries and benefits cost for one sworn deputy in this county is \$50,000. Therefore, $\$185,000 / \$50,000 = 3.70$ FTE